

**WET'SUWET'EN TREATY OFFICE SOCIETY**

**Financial Statements**

**March 31, 2003**

**WET'SUWET'EN TREATY OFFICE SOCIETY**

**Financial Statements**

**March 31, 2003**

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EDMISON MEHR  
CHARTERED ACCOUNTANTS

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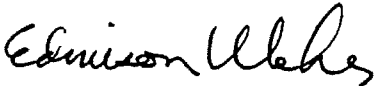
AUDITORS' REPORT

To the Directors  
WET'SUWET'EN TREATY OFFICE SOCIETY  
Moricetown, B.C.

We have audited the statement of financial position of WET'SUWET'EN TREATY OFFICE SOCIETY as at March 31, 2003 and the statements of receipts and expenditures for the year then ended. These financial statements are the responsibility of the Society's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Society as at March 31, 2003 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles on a basis consistent with that of the preceding year.

  
Edmison Mehr

Smithers, B.C.  
June 18, 2003



**WET'SUWET'EN TREATY OFFICE SOCIETY**  
**Statement of Financial Position**  
**March 31, 2003**

**EXHIBIT 'A'**

	<u>ASSETS</u>	<u>2003</u>	<u>2002</u>
Current			
Cash		\$ 485,407	604,132
Accounts receivable		512,725	669,426
GST receivable		<u>74,394</u>	<u>53,800</u>
		<u>1,072,526</u>	<u>1,327,358</u>
Capital assets			
Building and equipment, note 3		1,290,495	1,213,318
Accumulated amortization		<u>342,008</u>	<u>211,462</u>
		<u>948,487</u>	<u>1,001,856</u>
		<u>\$ 2,021,013</u>	<u>2,329,214</u>

**LIABILITIES AND MEMBERS' EQUITY**

Current			
Accounts payable and accrued liabilities		\$ 138,991	35,807
Long term debt due within one year		<u>37,448</u>	<u>53,352</u>
		<u>176,439</u>	<u>89,159</u>
Long Term Debt			
Mortgage and lease , note 5		140,900	177,620
Loan payable, Department of Indian and Northern Affairs, note 6		<u>8,183,049</u>	<u>7,050,889</u>
		<u>8,323,949</u>	<u>7,228,509</u>
Members Equity			
Deficit, as originally stated		(7,249,514)	(5,716,492)
Correction of prior years error, note 7		-	(42,846)
Deficit, as restated		<u>(7,249,514)</u>	<u>(5,759,338)</u>
Equity in capital assets		<u>770,139</u>	<u>770,884</u>
Approved on behalf of Wet'suwet'en Treaty Office Society		<u>(6,479,375)</u>	<u>(4,988,454)</u>
<u>Lucy Hama</u> Director		<u>\$ 2,021,013</u>	<u>2,329,214</u>

Robert Joseph Director

Dan Mitchell Director

Leonard George Director

[Signature] Director

**WET'SUWET'EN TREATY OFFICE SOCIETY**  
**Combined Statement of Receipts and Expenditures**  
**For the Year Ended March 31, 2003**

**EXHIBIT 'B'**

	<u>Exhibit</u>	<u>(Deficit) Surplus</u>	<u>Receipts</u>	<u>Expenditure</u>	<u>(Deficit) Surplus</u>
<b>Treaty and Administration:</b>					
B.C. Treaty Commission	'C'	279,245	1,415,200	1,498,992	195,453
Building Fund	'D'	23,822	114,861	135,547	3,136
Special Regional Initiatives	'D'	264,750	76,277	-	341,027
Accord	'E'	18,772	-	18,772	-
Administration	'F'	34,928	108,866	101,256	42,538
Fund Raising	'F'	<u>54,692</u>	<u>11,290</u>	<u>11,096</u>	<u>54,886</u>
<b>Sub-total Treaty and Administration</b>		<u>676,209</u>	<u>1,726,494</u>	<u>1,765,663</u>	<u>637,040</u>
<b>Human and Social Services:</b>					
Reconnections	'G'	-	41,279	41,279	-
Cultural Camp	'H'	(8,826)	32,393	20,495	3,072
Restorative Justice Program					
Volunteers	'I'	-	26,718	26,718	-
Provincial Restorative Justice					
Coordinators Conference	'I'	-	33,948	33,948	-
Unlocking Aboriginal					
Justice		-	141,585	141,585	-
Healthy Babies Healthy Families	'K'	-	112,200	112,200	-
Wet'suwet'en Child and Family					
Services Directive 20.1	'L'	-	95,469	12,090	83,379
Residential School Healing					
Camp	'L'	102,579	9,723	112,302	-
Early Childhood Development					
Program	'M'	<u>-</u>	<u>166,670</u>	<u>119,314</u>	<u>47,356</u>
<b>Sub-total Human and Social Services</b>		<u>93,753</u>	<u>659,985</u>	<u>619,931</u>	<u>133,807</u>
<b>Economic Development:</b>					
Resource Partnership					
Program	'N'	186,694	-	186,694	-
British Columbia Economic					
Partnership Initiative	'O'	247,371	-	135,193	112,178
Tourism Opportunity Study	'P'	21,520	2,000	23,500	-
Northwest Regional Tourism					
Strategy	'Q'	13,500	16,500	30,000	-
Eco-cultural Tourism Economic					
Development Study	'R'	<u>25,000</u>	<u>25,000</u>	<u>50,000</u>	<u>-</u>
<b>Sub-total Economic Development</b>		<u>494,085</u>	<u>43,500</u>	<u>425,407</u>	<u>112,178</u>

**WET'SUWET'EN TREATY OFFICE SOCIETY**  
**Combined Statement of Receipts and Expenditures**  
**For the Year Ended March 31, 2003**

**EXHIBIT 'B' ...cont'd**

	<u>Exhibit</u>	<u>(Deficit) Surplus</u>	<u>Receipts</u>	<u>Expenditure</u>	<u>(Deficit) Surplus</u>
<b>Lands and Resources</b>					
GIS Contracts	'S'	-	11,978	9,914	2,064
Archaeological Contracts	'S'	-	39,211	39,211	-
Morice Small Business Contract	'T'	-	7,000	7,000	-
Wet'suwet'en Cultural Heritage					
GIS Database 2002	'T'	-	15,000	15,000	-
Lakes District CHR-4	'U'	-	9,207	9,207	-
Landscape Units - Morice					
LRMP	'V'	-	80,000	61,031	18,969
Cultural Heritage Contracts	'W'	-	3,906	3,906	-
<b>Sub-total Lands and Resources</b>		-	<u>166,302</u>	<u>145,269</u>	<u>21,033</u>
<b>Fisheries:</b>					
Wet'suwet'en Fisheries	'X'	-	483,333	483,333	-
Pink Harvest	'Y'	4,047	8,581	6,608	6,020
Overwintering Study	'Z'	23,457	-	-	23,457
Coho tagging Project	'AA'	-	94,200	94,200	-
<b>Sub-total Fisheries</b>		<u>27,504</u>	<u>586,114</u>	<u>584,141</u>	<u>29,477</u>
Subtotal		1,291,551	3,182,395	3,540,411	933,535
Less: Loan repayable, Exhibit 'C'		<u>(7,050,889)</u>	<u>(1,132,160)</u>	-	<u>(8,183,049)</u>
Deficit, end of year to Exhibit 'A'		<u>\$(5,759,338)</u>	<u>2,050,235</u>	<u>3,540,411</u>	<u>(7,249,514)</u>

**WET'SUWET'EN TREATY OFFICE SOCIETY**  
**Statement of Receipts and Expenditures**  
**For the Year Ended March 31, 2003**

**EXHIBIT 'C'**

**B.C. TREATY COMMISSION**

	<u>Actual 2003</u>	<u>Budget 2003</u>	<u>Actual 2002</u>
<b>Receipts</b>			
Department of Indian and Northern Affairs - loan	\$ 1,132,160	1,132,160	1,214,168
British Columbia Treaty Commission- contribution	<u>283,040</u>	<u>283,040</u>	<u>303,542</u>
	<u>1,415,200</u>	<u>1,415,200</u>	<u>1,517,710</u>
<b>Expenditures</b>			
<b>Negotiation Team</b>			
Chief Negotiators	209,991	229,685	109,643
Wet'suwet'en advisors	126,406	133,500	186,769
Negotiation's travel	118,163	115,200	97,546
Training	6,313	5,000	7,524
Resource materials	351	1,000	1,313
<b>Honorarium/Committees</b>			
Honoraria - Elders	4,510	12,000	3,962
- Chiefs	125,797	124,800	113,710
Committee expenses	23,981	21,000	11,917
Assembly and meeting	19,978	20,000	36,716
Workshops	25,964	25,000	23,365
Committee travel	42,505	40,000	48,336
<b>Research</b>			
Research Coordinator	33,435	33,856	58,266
Researcher	544	-	33,816
Projects	5,009	8,000	-
Materials	106	5,000	-
Travel	5,373	12,000	-
<b>Technical</b>			
GIS operators	46,915	54,000	34,372
Mapping	8,795	13,300	13,954
Community Consultation	94,666	94,810	-
<b>Consultants/Contracts</b>			
Legal	94,902	80,000	38,450
Researchers	8,956	15,000	12,310
Consultants	<u>40,500</u>	<u>44,000</u>	<u>43,743</u>
<b>Balance Forward</b>	<b>\$ <u>1,043,160</u></b>	<b><u>1,087,151</u></b>	<b><u>986,119</u></b>

**WET'SUWET'EN TREATY OFFICE SOCIETY**  
**Statement of Receipts and Expenditures**  
**For the Year Ended March 31, 2003**

**EXHIBIT 'C' ...con't**

**B.C. TREATY COMMISSION**

	<u>Actual 2003</u>	<u>Budget 2003</u>	<u>Actual 2002</u>
<b>Balance Forward</b>	\$ <u>1,043,160</u>	<u>1,087,151</u>	<u>986,119</u>
<b>Administration</b>			
Treaty Manager	37,228	36,099	68,000
Secretarial	174,608	178,140	117,700
Human & Social Services Manager	95	24,183	-
Librarian	-	15,000	-
Translators	6,375	9,000	3,293
Comm. Communications Worker	-	40,000	-
Communications coordinator	27,849	40,446	38,644
Office rent	48,000	48,000	48,000
Office materials and supplies	32,460	38,000	41,393
Community communications exp.	2,500	5,000	-
Equipment lease	43,760	42,000	36,573
Equipment purchase	1,564	15,000	11,968
Computer purchase	9,295	10,000	4,500
Mapping equipment	-	15,000	6,101
Replacements for 2001	-	-	16,650
Computer software	13,364	18,000	15,160
Training	1,200	6,000	1,542
Audit	5,100	5,100	4,200
Utilities	6,241	6,500	6,868
Maintenance	11,447	10,116	9,046
Postage/telephone	13,690	17,000	16,772
Internet	2,087	3,000	-
Photocopying	7,953	12,000	7,118
Bank charges	5,430	4,200	4,082
Travel	<u>5,586</u>	<u>9,510</u>	<u>5,282</u>
	<u>1,498,992</u>	<u>1,694,445</u>	<u>1,449,011</u>
Excess of receipts over expenditures	(83,792)	(279,245)	68,699
Funds carried forward	<u>279,245</u>	<u>279,245</u>	<u>210,546</u>
Fund balance, end of year, to Exhibit 'B'	195,453	-	279,245
Loan repayable, note 5	<u>(8,183,049)</u>	<u>(8,183,049)</u>	<u>(7,050,889)</u>
	<u>\$ (7,987,596)</u>	<u>(8,183,049)</u>	<u>(6,771,644)</u>



**WET'SUWET'EN TREATY OFFICE SOCIETY**  
**Statement of Receipts and Expenditures**  
**For the Year Ended March 31, 2003**

**EXHIBIT 'D'**

	<b><u>BUILDING FUND</u></b>		
	Actual <u>2003</u>	Budget <u>2003</u>	Actual <u>2002</u>
Receipts			
Rent	\$ 99,317	90,558	93,223
Interest	<u>15,544</u>	<u>12,000</u>	<u>28,594</u>
	<u>114,861</u>	<u>102,558</u>	<u>121,817</u>
Expenditures			
Capital expenditures	18,385	18,385	7,805
Insurance	4,955	5,900	4,632
Property taxes	14,645	15,667	15,667
Mortgage payments	46,212	46,212	46,212
Rent - Health Station	4,050	5,400	5,400
- Multiplex	<u>47,300</u>	<u>51,600</u>	<u>34,400</u>
	<u>135,547</u>	<u>143,164</u>	<u>114,116</u>
Excess of receipts over expenditures	(20,686)	(40,606)	7,701
Surplus, beginning of year	<u>23,822</u>	<u>36,072</u>	<u>16,121</u>
Surplus, end of year, to Exhibit 'B'	<u>\$ 3,136</u>	<u>(4,534)</u>	<u>23,822</u>

**SPECIAL REGIONAL INITIATIVES**

	Actual <u>2003</u>	Budget <u>2003</u>	Actual <u>2002</u>
Receipts			
INAC - Special Regional Initiatives	\$ -	-	190,088
CPP Refund	<u>76,277</u>	<u>-</u>	<u>-</u>
	76,277	-	190,088
Expenditures			
Travel	<u>-</u>	<u>-</u>	<u>-</u>
Surplus, beginning of year	76,277	-	190,088
	<u>264,750</u>	<u>264,750</u>	<u>74,662</u>
Surplus, end of year, to Exhibit 'B'	<u>\$ 341,027</u>	<u>264,750</u>	<u>264,750</u>

**WET'SUWET'EN TREATY OFFICE SOCIETY**  
**Statement of Receipts and Expenditures**  
**For the Year Ended March 31, 2003**

**EXHIBIT 'E'**

	<b><u>ACCORD</u></b>		
	Actual <u>2003</u>	Budget <u>2003</u>	Actual <u>2002</u>
Receipts			
Aboriginal Affairs	\$ -	-	-
Expenditures			
Administration	-	-	21,293
Rent	-	-	2,800
Economic Development			
Travel	-	-	500
Wages and benefits - planning	18,772	18,772	21,729
Chiefs' Training			
Honoraria	-	-	1,500
Travel	-	-	9,967
Training/planning	-	-	10,000
OW Skills Acquisition			
Wages and benefits	-	-	19,967
Human and Social Services			
Wages coordinator	-	-	26,386
Child Family Services Pilot			
Wages and benefits	-	-	6,250
Cultural Activity			
Chiefs honoraria	-	-	500
Supplies	-	-	14,348
Travel	-	-	500
Wages and benefits - coordinator	-	-	23,837
Land and Resources Working Group			
Travel	-	-	5,857
HSS Working Group			
Travel	-	-	5,857
	<u>18,772</u>	<u>18,772</u>	<u>171,291</u>
Excess of receipts over expenditures	( 18,772)	( 18,772)	(171,291)
Surplus, beginning of year	<u>18,772</u>	<u>18,772</u>	<u>190,063</u>
Surplus, end of year, to Exhibit 'B'	<u>\$ -</u>	<u>-</u>	<u>18,772</u>

**WET'SUWET'EN TREATY OFFICE SOCIETY**  
**Statement of Receipts and Expenditures**  
**For the Year Ended March 31, 2003**

**EXHIBIT 'F'**

**ADMINISTRATION**

	Actual 2003	Budget 2003	Actual 2002
Receipts			
Administration recovered	\$ 108,866	108,664	143,932
Expenditures			
Advertising	4,874	6,000	5,684
Audit, Legal	2,400	2,400	3,100
Building Security	1,375	1,500	1,327
Catering	4,634	5,000	3,082
Cleaning Supplies	2,750	3,000	2,358
Contractors	-	-	30,700
Donations	6,728	8,000	7,376
Equipment Lease	5,787	15,000	14,282
Insurance Claim	-	4,911	-
Office Supplies	7,258	6,500	4,279
Photocopy, Fax	5,317	11,117	12,530
Telephone	2,619	7,000	7,026
Training	-	1,200	3,204
Travel, accommodation	1,887	7,536	5,227
Utilities	1,005	1,500	957
Vehicle Insurance	2,262	2,500	2,254
Vehicle Maintenance	1,602	3,000	1,723
Wages	42,872	46,700	31,442
Wage- Benefits	5,489	8,590	8,422
Workshops	3,245	23,802	-
GST Adjustment	(848)	-	5,885
	<u>101,256</u>	<u>165,256</u>	<u>150,858</u>
Excess of receipts over expenditure	7,610	(56,592)	(6,926)
Surplus, beginning of year	<u>34,928</u>	<u>65,524</u>	<u>41,854</u>
Surplus, end of year, to Exhibit 'B'	\$ <u>42,538</u>	<u>8,932</u>	<u>34,928</u>

**FUND-RAISING**

	Actual 2003	Budget 2003	Actual 2002
Receipts			
Fundraising	\$ 11,290	-	4,699
Expenditures			
Fundraising Costs	<u>11,096</u>	<u>-</u>	<u>4,893</u>
Excess of receipts over expenditures	194	-	(194)
Surplus, beginning of year	<u>54,692</u>	<u>54,692</u>	<u>54,886</u>
Surplus, end of year, to Exhibit 'B'	\$ <u>54,886</u>	-	-

**WET'SUWET'EN TREATY OFFICE SOCIETY**  
**Statement of Receipts and Expenditures**  
**For the Year Ended March 31, 2003**

**EXHIBIT 'G'**

**RECONNECTIONS**

	Actual <u>2003</u>	Budget <u>2003</u>	Actual <u>2002</u>
Receipts			
Province of B.C.	\$ 41,279	41,279	41,279
Other revenue	<u>-</u>	<u>-</u>	<u>2,766</u>
	<u>41,279</u>	<u>41,279</u>	<u>44,045</u>
Expenditures			
Administration	1,380	1,380	1,380
Office rent	4,200	4,200	4,200
Office supplies	3,341	3,341	533
Telephone	370	370	370
Travel	3,499	3,499	1,015
Wages and benefits	28,489	28,489	32,395
Training	<u>-</u>	<u>-</u>	<u>1,386</u>
	<u>41,279</u>	<u>41,279</u>	<u>41,279</u>
Excess of receipts over expenditure	-	-	2,766
Surplus, beginning of year	<u>-</u>	<u>-</u>	<u>(2,766)</u>
Surplus, end of year, to Exhibit 'B'	<u>\$ -</u>	<u>-</u>	<u>-</u>

**WET'SUWET'EN TREATY OFFICE SOCIETY**  
**Statement of Receipts and Expenditures**  
**For the Year Ended March 31, 2003**

**EXHIBIT 'H'**

**CULTURAL CAMP**

	Actual <u>2003</u>	Budget <u>2003</u>	Actual <u>2002</u>
Receipts			
Ministry Children/Families	\$ 15,000	15,000	-
School District #54	2,438	-	5,000
Other	<u>14,955</u>	<u>8,826</u>	<u>2,311</u>
	<u>32,393</u>	<u>23,826</u>	<u>7,311</u>
Expenditures			
Administration	1,100	1,100	-
Consultants	-	-	10,149
Supplies, equipment	2,623	1,400	2,740
Travel	1,752	1,600	3,248
Wages and Benefits	<u>15,020</u>	<u>10,900</u>	<u>-</u>
	<u>20,495</u>	<u>15,000</u>	<u>16,137</u>
Excess of receipts over expenditures	11,898	8,826	(8,826)
Surplus, beginning of year	<u>(8,826)</u>	<u>(8,826)</u>	<u>-</u>
Surplus, end of year, to Exhibit 'B'	<u>\$ 3,072</u>	<u>-</u>	<u>(8,826)</u>

**WET'SUWET'EN TREATY OFFICE SOCIETY**  
**Statement of Receipts and Expenditures**  
**For the Year Ended March 31, 2003**

**EXHIBIT 'I'**

**RESTORATIVE JUSTICE PROGRAM VOLUNTEERS**

	<u>Actual</u> <u>2003</u>	<u>Budget</u> <u>2003</u>	<u>Actual</u> <u>2002</u>
Receipts			
Federal Government - Justice Dept.	\$ <u>26,718</u>	<u>26,718</u>	<u>-</u>
Expenditures			
Training	2,144	4,248	-
Travel	<u>24,574</u>	<u>22,470</u>	<u>-</u>
	<u>26,718</u>	<u>26,718</u>	<u>-</u>
Excess of receipts over expenditures	-	-	-
Surplus, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Surplus, end of year, to Exhibit 'B'	\$ <u>-</u>	<u>-</u>	<u>-</u>

**PROVINCIAL RESTORATIVE JUSTICE COORDINATORS CONFERENCE**

	<u>Actual</u> <u>2003</u>	<u>Budget</u> <u>2003</u>	<u>Actual</u> <u>2002</u>
Federal Government- Justice Dept.	30,448	30,448	-
Aboriginal Health Council	<u>3,500</u>	<u>3,500</u>	<u>-</u>
	<u>33,948</u>	<u>33,948</u>	<u>-</u>
Expenditures			
Advertising	625	625	-
Facilitators	6,011	6,011	-
Rent	2,000	2,000	-
Supplies	5,481	5,481	-
Insurance	<u>19,831</u>	<u>19,831</u>	<u>-</u>
	<u>33,948</u>	<u>33,948</u>	<u>-</u>
Excess of receipts over expenditures	-	-	-
Surplus, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Surplus, end of year, to Exhibit 'B'	\$ <u>-</u>	<u>-</u>	<u>-</u>

**WET'SUWET'EN TREATY OFFICE SOCIETY**  
**Statement of Receipts and Expenditures**  
**For the Year Ended March 31, 2003**

**EXHIBIT 'J'**

**UNLOCKING ABORIGINAL JUSTICE**

	Actual <u>2003</u>	Budget <u>2003</u>	Actual <u>2002</u>
<b>Receipts</b>			
Province of B.C. - Attorney General	\$ 46,984	46,984	47,600
Federal Government - Justice Dept	85,201	85,201	83,000
Other	9,400	9,400	37,393
2001 Clawback	-	-	(20,788)
	<u>141,585</u>	<u>141,585</u>	<u>147,205</u>
<b>Expenditures</b>			
Supervisor Wages	7,240	7,240	7,240
Administration	12,000	12,000	12,000
Meeting expense	7,105	7,105	7,902
Office rent	4,800	4,800	4,800
Office supplies	4,599	4,800	4,800
Telephone, fax	2,954	2,200	2,200
Travel	12,364	12,201	10,000
Wages and benefits	82,747	83,061	74,000
Workshops, training	7,776	8,178	6,000
	<u>141,585</u>	<u>141,585</u>	<u>137,822</u>
Excess of receipts over expenditure	-	-	9,383
Surplus (deficit), beginning of year	<u>-</u>	<u>-</u>	<u>(9,383)</u>
Surplus (deficit), end of year, Exhibit 'B'	<u>\$ -</u>	<u>-</u>	<u>-</u>

**WET'SUWET'EN TREATY OFFICE SOCIETY**  
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**EXHIBIT 'K'**

**HEALTHY BABIES HEALTHY FAMILIES**

	Actual <u>2003</u>	Budget <u>2003</u>	Actual <u>2002</u>
Receipts			
Aboriginal Health	\$ 112,200	112,200	112,200
Other	-	-	4,591
	<u>112,200</u>	<u>112,200</u>	<u>116,791</u>
Expenditures			
Program Staff	60,000	60,000	63,912
Benefits	7,284	7,284	6,903
Administration	11,220	11,220	11,220
Honoraria	1,500	1,500	-
Travel and Training	9,896	9,896	-
Contractors	1,400	1,400	585
Materials and Supplies	6,500	6,500	7,483
Office Rental	5,400	5,400	5,400
Telephone, Fax	3,000	3,000	1,684
Mothers' Supplement	6,000	6,000	5,351
	<u>112,200</u>	<u>112,200</u>	<u>105,211</u>
Excess of receipts over expenditures	-	-	11,580
Surplus (deficit), beginning of year	-	-	<u>(11,580)</u>
Surplus, end of year, to Exh 'B'	<u>\$ -</u>	<u>-</u>	<u>-</u>



**WET'SUWET'EN TREATY OFFICE SOCIETY**  
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**EXHIBIT 'L'**

**WET'SUWET'EN CHILD AND FAMILY SERVICES**  
**DIRECTIVE 20.1**

	<u>Actual</u> <u>2003</u>	<u>Budget</u> <u>2003</u>	<u>Actual</u> <u>2002</u>
Receipts			
INAC	\$ <u>95,469</u>	<u>95,469</u>	<u>-</u>
Expenditures			
Advisory Committee	225	5,000	-
Consultant	3,982	58,139	-
Meeting	1,573	2,500	-
Travel	128	7,500	-
Community Worker			
Wages and Benefits	<u>6,182</u>	<u>22,330</u>	<u>-</u>
	<u>12,090</u>	<u>95,469</u>	<u>-</u>
Surplus, end of year, to Exhibit 'B'	\$ <u><u>83,379</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

**RESIDENTIAL SCHOOL HEALING CAMP**

	<u>Actual</u> <u>2003</u>	<u>Budget</u> <u>2003</u>	<u>Actual</u> <u>2002</u>
Receipts			
Aboriginal Healing Foundation	\$ <u>9,723</u>	<u>159,328</u>	<u>-</u>
Expenditures			
Camp coordinator	20,884	24,000	-
Camp councilor	2,500	12,429	-
Camp staff	23,232	22,421	-
Benefits	6,609	7,722	-
Training, professional development	2,461	2,433	-
Office rent	333	333	-
Administration	833	833	-
Supplies, materials	826	488	-
Elders honoraria	13,775	14,769	-
Transportation costs	7,602	7,997	-
Other costs, food	<u>33,247</u>	<u>18,877</u>	<u>-</u>
	<u>112,302</u>	<u>112,302</u>	<u>-</u>
Excess of receipts over expenditures	\$ (102,579)	102,579	-
Surplus, beginning of year	<u>102,579</u>	<u>-</u>	<u>-</u>
Surplus, end of year, to Exhibit 'B'	\$ <u><u>-</u></u>	<u><u>102,579</u></u>	<u><u>-</u></u>

**WET'SUWET'EN TREATY OFFICE SOCIETY**  
**Statement of Receipts and Expenditures**  
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**EXHIBIT 'M'**

**EARLY CHILDHOOD DEVELOPMENT PROGRAM**

	<u>Actual 2003</u>	<u>Budget 2003</u>	<u>Actual 2002</u>
<b>Receipts</b>			
Ministry of Children and Families	\$ <u>166,670</u>	<u>166,670</u>	<u>-</u>
<b>Expenditures</b>			
Program Coordinator Wages	32,209	37,453	-
Family Support/Liason Wages	26,748	47,708	-
Cultural Advisor Wages	-	7,133	-
Summer Student Wages	-	3,181	-
Employee Benefits	4,504	10,725	-
Staff Development	5,799	5,850	-
Materials and Supplies	14,865	16,750	-
Advertising	485	1,000	-
Vehicle operating costs	1,834	4,000	-
Insurance	1,000	1,000	-
Telephone and fax	6,800	6,800	-
Rent	10,000	10,000	-
Audit	1,000	1,000	-
Administration	<u>14,070</u>	<u>14,070</u>	<u>-</u>
	<u>119,314</u>	<u>166,670</u>	<u>-</u>
 Surplus, end of year, to Exhibit 'B'	 \$ <u>47,356</u>	 <u>-</u>	 <u>-</u>

**WET'SUWET'EN TREATY OFFICE SOCIETY**  
**Statement of Receipts and Expenditures**  
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**EXHIBIT 'N'**

**RESOURCE PARTNERSHIP PROGRAM**

	Actual <u>2003</u>	Budget <u>2003</u>	Actual <u>2003</u>
Receipts			
INAC	\$ _____ -	\$ _____ -	\$ _____ -
Expenditures			
General Sector:			
Technical consultants	2,627	2,627	5,985
Office supplies	3,975	3,975	88
Meeting expense	452	452	209
Committee travel	5,446	5,446	2,618
Forest initiatives	-	-	16,904
Forestry, mining/tourism research	2,985	2,985	3,502
Business planning	2,452	2,452	-
Natural Resource Sector:			
Development coordinator	30,878	30,878	-
Forestry, mining & tourism negotiation	3,678	3,678	-
Forest Resource Sector:			
Non-replaceable forest license	5,000	5,000	-
Tenure transfer opportunities (SCI)	15,000	15,000	-
Cultural Heritage & arch assessment	10,000	10,000	-
Partnership agreement timber supply	5,000	5,000	-
Non-timer Resource Sector:			
Wild berries cooperative	14,500	14,500	-
Burning for berries	10,000	10,000	-
Tourism Resource Sector:			
Mou with Ski Smithers	31,201	31,201	-
Eco-Cultural tourism study	7,500	7,500	-
GWG regional tourism strategy	8,000	8,000	-
Mining Resource Sector:			
Opportunities identification	10,000	10,000	-
Agriculture, Fish and Wildlife Sector:			
Fish processing plant Morice Town Canyon	<u>18,000</u>	<u>18,000</u>	<u>-</u>
	<u>186,694</u>	<u>186,694</u>	<u>29,306</u>
Excess of receipts over expenditures	(186,694)	(186,694)	(186,694)
Surplus, beginning of year	<u>186,694</u>	<u>186,694</u>	<u>-</u>
Surplus, end of year, to Exhibit 'B'	<u>\$ _____ -</u>	<u>\$ _____ -</u>	<u>\$ 186,694</u>

**WET'SUWET'EN TREATY OFFICE SOCIETY**  
**Statement of Receipts and Expenditures**  
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**EXHIBIT 'O'**

**BRITISH COLUMBIA ECONOMIC PARTNERSHIP INITIATIVE**

	<u>Actual</u> <u>2003</u>	<u>Budget</u> <u>2003</u>	<u>Actual</u> <u>2002</u>
Receipts			
BC Aboriginal Affairs	\$ -	-	-
INAC	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures			
Administration			
Project Administration	300	300	15,000
Office Support	-	-	4,200
Community Economic Action Plan			
Consultants	13,813	13,813	50,937
Meeting	4,000	4,000	
Co-Facilitator	7,000	7,000	
Feasibility Analyses	26,000	26,000	
Inter Community Economic Action Plan			
Consultants	12,253	12,253	30,397
Organizational Dev't for Econ Benefit			
Fees	13,165	9,000	3,000
Honoraria	375	1,618	983
Consultants	8,000	8,000	835
Meeting	2,242	5,164	
Silviculture Workers' Training			
Project Coordinator & Trainer	23,450	31,119	18,381
Course Development	24,586	34,151	13,849
Equipment Costs	9	22,953	47
Part Training Support	-	72,000	-
	<u>135,193</u>	<u>247,371</u>	<u>137,629</u>
Excess of receipts over expenditures	(135,193)	(247,371)	(137,629)
Surplus, beginning of year	<u>247,371</u>	<u>247,371</u>	<u>385,000</u>
Surplus, end of year, to Exhibit 'B'	<u>\$ 112,178</u>	<u>-</u>	<u>247,371</u>

**WET'SUWET'EN TREATY OFFICE SOCIETY**  
**Statement of Receipts and Expenditures**  
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**EXHIBIT 'P'**

**TOURISM OPPORTUNITY STUDY**

	<u>Actual</u> <u>2003</u>	<u>Budget</u> <u>2003</u>	<u>Actual</u> <u>2002</u>
Receipts			
Province of BC	\$ <u>2,000</u>	<u>2,000</u>	<u>74,645</u>
Expenditures			
Administration	-	-	3,000
Assignment Initiation	-	-	2,300
Literature Review	-	-	7,630
Telephone Survey	-	-	2,080
Economic Feasibility Study	-	-	3,000
Preliminary Mapping	-	-	11,820
SWOT Analysis	-	-	4,280
Opportunity Analysis	-	-	10,670
Draft Final Report	9,501	6,015	8,345
Final Report	6,075	5,255	-
Project Management	1,600	1,650	-
Travel	494	3,100	-
Maps	4,700	5,200	-
Telephone, Fax	175	325	-
Office	975	1,975	-
	<u>23,520</u>	<u>23,520</u>	<u>53,125</u>
Excess of receipts over expenditures	(21,520)	(21,520)	(2,520)
Surplus, beginning of year	<u>21,520</u>	<u>21,250</u>	<u>2,520</u>
Surplus, end of year, to Exhibit 'B'	\$ <u>-</u>	<u>-</u>	<u>-</u>

**WET'SUWET'EN TREATY OFFICE SOCIETY**  
**Statement of Receipts and Expenditures**  
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**EXHIBIT 'Q'**

**NORTHWEST REGIONAL TOURISM STRATEGY**

	Actual <u>2003</u>	Budget <u>2003</u>	Actual <u>2002</u>
Receipts			
Province of British Columbia	\$ 13,500	13,500	-
INAC	-	-	13,500
Other	<u>3,000</u>	<u>3,000</u>	<u>-</u>
	<u>16,500</u>	<u>16,500</u>	<u>13,500</u>
Expenditures			
Administration	3,000	3,000	-
Coordination Meeting:			
Research coordinator	800	800	-
Travel	3,936	2,947	-
Meetings	312	300	-
Honorari	-	750	-
Literature Review:			
Research coordinator	13,052	8,000	-
Facilitator	400	400	-
Travel	2,600	4,067	-
Meetings	-	900	-
Honoraria	-	1,500	-
Facilitated Workshop:			
Research coordinator	1,200	1,200	-
Facilitator	800	800	-
Travel	2,600	2,986	-
Meetings	-	300	-
Honoraria	-	750	-
Final Report:			
Research coordinator	<u>1,300</u>	<u>1,300</u>	<u>-</u>
	<u>30,000</u>	<u>30,000</u>	<u>-</u>
Excess of receipts over expenditures	(13,500)	(13,500)	13,500
Surplus, beginning of year	<u>13,500</u>	<u>13,500</u>	<u>-</u>
Surplus, end of year, to Exhibit 'B'	<u>\$ -</u>	<u>-</u>	<u>13,500</u>

**WET'SUWET'EN TREATY OFFICE SOCIETY**  
**Statement of Receipts and Expenditures**  
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**EXHIBIT 'R'**

**ECO-CULTURAL TOURSIM ECONOMIC DEVELOPMENT STUDY**

	Actual <u>2003</u>	Budget <u>2003</u>	Actual <u>2002</u>
Receipts			
Province of BC	\$ -	-	25,000
INAC - Transfer Exhibit 'R'	<u>25,000</u>	<u>25,000</u>	<u>-</u>
	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>
Expenditures			
Consultant Contractor Fees:	23,050	20,000	-
Mapping and GPS Fees	3,490	2,000	-
Community Liason			
Officers/Research Assistants	11,849	10,200	-
Travel	940	6,000	-
Facility Rental and Meetings	3,038	1,800	-
Honoraria	2,633	5,000	-
Administration	<u>5,000</u>	<u>5,000</u>	<u>-</u>
	<u>50,000</u>	<u>50,000</u>	<u>-</u>
Excess of receipts and expenditures	(25,000)	(25,000)	25,000
Surplus, beginning of year	<u>25,000</u>	<u>25,000</u>	<u>-</u>
Surplus, end of year, to Exhibit 'B'	<u>\$ -</u>	<u>-</u>	<u>25,000</u>

**WET'SUWET'EN TREATY OFFICE SOCIETY**  
**Statement of Receipts and Expenditures**  
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**EXHIBIT 'S'**

	<b><u>GIS CONTRACTS</u></b>		
	Actual <u>2003</u>	Budget <u>2003</u>	Actual <u>2002</u>
Receipts			
External Contracts	\$ 5,142	-	-
Internal Contracts	<u>6,836</u>	<u>-</u>	<u>-</u>
	11,978	-	-
Expenditures			
Materials and Supplies	9,779	-	-
Computer Equipment	110	-	-
Travel	-	-	(434)
Technical Support	<u>25</u>	<u>-</u>	<u>-</u>
	9,914	-	(434)
Excess of receipts and expenditures	2,064	-	434
Surplus, beginning of year	<u>-</u>	<u>-</u>	<u>(434)</u>
Surplus, end of year, to Exhibit 'B'	<u>\$ 2,064</u>	<u>-</u>	<u>-</u>

**ARCHAEOLOGICAL CONTRACTS**

	Actual <u>2003</u>	Budget <u>2003</u>	Actual <u>2002</u>
Receipts			
Houston Forest Products	\$ 34,211	34,211	-
Internal - Economic Development	<u>5,000</u>	<u>5,000</u>	<u>-</u>
	39,211	39,211	-
Expenditures			
Consultants - Field	25,103	25,103	-
Consultants - Office	13,108	13,108	-
Administration	<u>1,000</u>	<u>1,000</u>	<u>-</u>
	39,211	39,211	-
Surplus, end of year, to Exhibit 'B'	<u>\$ -</u>	<u>-</u>	<u>-</u>



**WET'SUWET'EN TREATY OFFICE SOCIETY**  
**Statement of Receipts and Expenditures**  
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**EXHIBIT 'T'**

**MORICE SMALL BUSINESS CONTRACT**

	Actual <u>2003</u>	Budget <u>2003</u>	Actual <u>2002</u>
Receipts			
Ministry of Forests	\$ <u>7,000</u>	<u>7,000</u>	<u>-</u>
Expenditures			
Administration	700	700	-
Consultants - Field	5,700	4,860	-
Consultants - Office	600	1,040	-
Consultants - GIS Days	<u>-</u>	<u>400</u>	<u>-</u>
	<u>7,000</u>	<u>7,000</u>	<u>-</u>
Surplus, end of year, to Exhibit 'B'	\$ <u>-</u>	<u>-</u>	<u>-</u>

**WET'SUWET'EN CULTURAL HERITAGE GIS DATABASE 2002**

	Actual <u>2003</u>	Budget <u>2003</u>	Actual <u>2002</u>
Receipts			
Houston forest Products	\$ <u>15,000</u>	<u>15,000</u>	<u>-</u>
Expenditures			
Administration	1,364	1,364	-
Field Reconnaissance Crew	11,212	10,465	-
Cultural Heritage Technician	<u>2,424</u>	<u>3,171</u>	<u>1,375</u>
	<u>15,000</u>	<u>15,000</u>	<u>-</u>
Surplus, end of year, to Exhibit 'B'	\$ <u>-</u>	<u>-</u>	<u>-</u>

**WET'SUWET'EN TREATY OFFICE SOCIETY**  
**Statement of Receipts and Expenditures**  
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**EXHIBIT 'U'**

**LAKES DISTRICT CHR-4**

	<u>Actual</u> <u>2003</u>	<u>Budget</u> <u>2003</u>	<u>Actual</u> <u>2002</u>
Receipts			
Ministry of Forests	\$ <u>9,207</u>	<u>9,207</u>	<u>.</u>
Expenditures			
Wages and benefits-crew leader	3,375	3,375	-
Wages and benefits-crew member	1,687	1,687	-
Wages and benefits - office	675	675	-
Snowmobile	450	450	-
Travel	1,220	1,220	-
Vehicle	<u>1,800</u>	<u>1,800</u>	<u>-</u>
	<u>9,207</u>	<u>9,207</u>	<u>-</u>
Surplus, end of year, to Exh 'B'	\$ <u><u>.</u></u>	<u><u>.</u></u>	<u><u>.</u></u>

**WET'SUWET'EN TREATY OFFICE SOCIETY**  
**Statement of Receipts and Expenditures**  
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**EXHIBIT 'V'**

**LANDSCAPE UNITS - MORICE LRMP**

	<u>Actual</u> <u>2003</u>	<u>Budget</u> <u>2003</u>	<u>Actual</u> <u>2002</u>
Receipts			
Province of BC -LUP	\$ 30,000	30,000	-
Province of BC - LRMP	<u>50,000</u>	<u>50,000</u>	<u>-</u>
	<u>80,000</u>	<u>80,000</u>	<u>-</u>
Expenditures			
Landscape Unit Planning			
Wages and benefits - coordinator	2,400	2,400	-
Wages and benefits - assistant	1,390	1,390	-
Wages and benefits - archaeological tech	452	454	-
Helicopter flights	4,855	6,000	-
Materials and supplies	597	1,360	-
Travel	306	346	-
Administration	<u>1,031</u>	<u>1,031</u>	<u>-</u>
	<u>11,031</u>	<u>12,981</u>	<u>-</u>
Morice LRMP Participation			
Wages and benefits- Wet'suwet'en Technical Support	18,157	18,157	-
Wages and benefits-Biologist /RPF	10,894	10,894	-
GIS Support	10,000	10,000	-
Rent	1,325	1,325	-
Travel	1,200	1,200	-
Administration	3,010	3,010	-
	<u>5,414</u>	<u>5,414</u>	<u>-</u>
	<u>61,031</u>	<u>62,981</u>	<u>-</u>
Surplus, end of year, Exhibit 'B'	<u>\$ 18,969</u>	<u>17,019</u>	<u>-</u>

**WET'SUWET'EN TREATY OFFICE SOCIETY**  
**Statement of Receipts and Expenditures**  
**For the Year Ended March 31, 2003**

**EXHIBIT 'W'**

**CULTURAL HERITAGE CONTRACTS**

	<u>Actual</u> <u>2003</u>	<u>Budget</u> <u>2003</u>	<u>Actual</u> <u>2002</u>
Receipts			
Houston Forest Products	\$ <u>3,906</u>	<u>3,906</u>	<u>-</u>
Expenditures			
Contractor-Field	2,995	2,995	-
Contractor-Office	486	486	-
Administration	<u>425</u>	<u>425</u>	<u>-</u>
	<u>3,906</u>	<u>3,906</u>	<u>-</u>
Surplus, end of year, to Exhibit 'B'	\$ <u><u>-</u></u>	<u><u>-</u></u>	\$ <u><u>-</u></u>

**WET'SUWET'EN TREATY OFFICE SOCIETY**  
**Statement of Revenue and Expenditures**  
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**EXHIBIT 'X'**

**WET'SUWET'EN FISHERIES**

	Actual <u>2003</u>	Budget <u>2003</u>	Actual <u>2002</u>
Receipts			
Department of Fisheries	\$ <u>483,333</u>	<u>505,000</u>	<u>505,000</u>
Expenditures			
Management			
Coordinator	47,573	59,090	45,587
Bookkeeper	23,494	23,494	19,500
Casual labour	28,586	25,878	55,816
Food Fishermen	17,312	7,320	4,422
Honorarium	6,318	9,100	9,281
Telephone/Fax	6,477	3,960	4,253
Office supplies	23,176	7,000	16,648
Equipment and supplies	(131)	-	15,551
Travel	15,558	2,400	5,741
Training	3,233	-	7,728
Vehicle Expenses	7,516	10,800	11,749
Benefits	11,658	7,173	8,062
Administration	-	-	-
Office Repairs	3,808	5,000	-
Proposal Development	-	8,000	-
Enforcement			
Rangers wages	79,506	69,545	74,110
Benefits	8,976	8,443	7,427
Vehicle lease	13,754	13,200	23,410
Vehicle operating	24,350	16,800	17,691
Equipment and supplies	5,032	7,000	13,632
Travel	2,920	4,800	4,829
Rent	6,000	6,000	6,000
Monitoring Program			
Monitors	21,697	26,496	29,921
Benefits	1,664	2,649	471
Field gear and supplies	2,469	200	177
Habitat Assessment			
Consultants	4,500	8,000	-
Field Assistant	34,813	23,604	35,156
Biologist	14,343	37,769	13,631
Benefits	5,844	7,451	5,020
Equipment and supplies	354	5,666	2,887
Tagging			
Wages	6,840	-	-
Consultants	1,055	4,000	5,795
Equipment, supplies	80	900	858
Creel Survey			
Consultants	1,800	-	7,000
Field Supplies	866	-	866
Wages	16,256	-	16,256
Benefits	1,254	-	1,254
Travel	2,453	-	2,453
Balance Forward	\$ <u>451,404</u>	<u>411,738</u>	<u>473,182</u>

**WET'SUWET'EN TREATY OFFICE SOCIETY**  
**Statement of Revenue and Expenditures**  
**For the Year Ended March 31, 2003**

**EXHIBIT 'X...cont'd**

**WET'SUWET'EN FISHERIES**

	<u>Actual</u> <u>2003</u>	<u>Budget</u> <u>2003</u>	<u>Actual</u> <u>2002</u>
Balance Forwarded	451,404	411,738	473,182
Fish Wheel Project			
Consultants	-	-	2,330
Supplies	-	-	427
Gear Development	3,453	30,266	1,320
Nanika Study	-	-	9,268
Water Gauge and Fish Ladder	9,701	-	25,980
Beach Seine Nets	-	-	5,120
Fisheries Boat	<u>18,775</u>	<u>7,996</u>	<u>15,202</u>
	<u>483,333</u>	<u>483,333</u>	<u>505,000</u>
Balance, end of year, to Exhibit 'B'	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>

**WET'SUWET'EN TREATY OFFICE SOCIETY**  
**Statement of Receipts and Expenditures**  
**For the Year Ended March 31, 2003**

**EXHIBIT 'Y'**

**PINK HARVEST**

	Actual <u>2003</u>	Budget <u>2003</u>	Actual <u>2002</u>
Receipts			
Fish sales	\$ <u>8,581</u>	<u>-</u>	<u>8,235</u>
Expenditures			
Supplies	4,038	-	9,086
Wages and Benefits	<u>2,570</u>	<u>-</u>	<u>5,617</u>
	<u>6,608</u>	<u>-</u>	<u>14,703</u>
Excess of Receipts over Expenditures	1,973	-	(6,468)
Surplus, beginning of year	<u>4,047</u>	<u>4,047</u>	<u>10,515</u>
Surplus, end of year, to Exhibit 'B'	\$ <u><u>6,020</u></u>	<u><u>4,047</u></u>	<u><u>4,047</u></u>

**WET'SUWET'EN TREATY OFFICE SOCIETY**  
**Statement of Receipts and Expenditures**  
**For the Year Ended March 31, 2003**

**EXHIBIT 'Z'**

**OVERWINTERING STUDY - FISHERY**

	Actual <u>2003</u>	Budget <u>2003</u>	Actual <u>2002</u>
Receipts	-	-	-
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess of receipts over expenditure	-	-	-
Surplus (deficit), beginning of year	<u>23,457</u>	<u>23,457</u>	<u>23,457</u>
Surplus (deficit), end of year, Exhibit 'B'	\$ <u><u>23,457</u></u>	<u><u>23,457</u></u>	<u><u>23,457</u></u>



**WET'SUWET'EN TREATY OFFICE SOCIETY**  
**Statement of Receipts and Expenditures**  
**For the Year Ended March 31, 2003**

**EXHIBIT 'AA'**

**COHO TAGGING PROJECT**

	Actual <u>2003</u>	Budget <u>2003</u>	Actual <u>2002</u>
<b>Receipts</b>			
Grant - Department of Fisheries	\$ <u>94,200</u>	<u>94,200</u>	<u>89,402</u>
<b>Expenditures</b>			
Wage/Personal Costs			
Wages - Beach Seine crew	34,766	32,800	33,726
Benefits - Beach Seine crew	3,232	3,200	2,676
Wages - Dip net & Tagging	33,345	34,560	24,324
Benefits - Dip net & Tagging	2,287	3,840	2,676
Wages - Data Entry	1,151	3,780	1,800
Benefits - Data Entry	88	420	200
Wages - Quality Control	9,590	4,500	1,800
Benefits - Quality Control	-	500	200
Transport and Equipment Costs			
Tag Guns	-	500	248
Field Supplies	2,156	600	1,890
Jet Boat Operation	4,898	8,000	5,168
Nets	-	-	3,817
Office and Overhead Costs			
Office Supplies	2,687	1,000	623
Courier/Postage	-	250	200
Telephone/Fax	-	250	314
Sockeye Assessment Costs			
Sockeye Assessment Costs	<u>-</u>	<u>-</u>	<u>9,740</u>
	<u>94,200</u>	<u>94,200</u>	<u>89,402</u>
Excess of receipts over expenditure	-	-	-
Surplus, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Surplus, end of year, to Exhibit 'B'	<u>\$ -</u>	<u>-</u>	<u>-</u>

**WET'SUWET'EN TREATY OFFICE SOCIETY**  
**Notes to Financial Statements**  
**For the Year Ended March 31, 2003**

1. Registered Society

The Wet'suwet'en Treaty Office Society was incorporated on December 13, 1994 in the Province of British Columbia, registration number S32914. The Society was incorporated following an agreement signed with the B.C. Treaty Commissions.

2. Significant Accounting Policies

The financial statement Exhibit 'C', account for transactions arising from the First Nation Contribution Agreement of June 11, 2002 and the First Nation Loan Agreement of June 11, 2002 and have been prepared in accordance with fund accounting principles generally accepted for similar non-profit organizations.

Contribution and loan funding amounts are included in receipts. Operating and capital expenditures are included in expenditures.

Capital assets are recorded at cost. Amortization is recorded on capital assets using the straight line method at the following annual rates:

Buildings	5%
Vehicle	20%
Equipment, computer, and telephone	20%
Equipment other	10%

3. Capital Assets

	<u>2003</u>	<u>2002</u>
Buildings		
Fisheries	\$ 127,000	127,000
Office building, Smithers	<u>483,161</u>	<u>483,161</u>
	<u>610,161</u>	<u>610,161</u>
Vehicles		
Pontiac Montana - 2003	30,968	30,968
GMC Savana - 2003	29,445	29,445
Green Chev 4x4 - 2003 (95)	48,493	48,493
White Chev 4x4 - 2000 (95)	43,943	43,943
Green Chev Super cab - 1995	<u>36,665</u>	<u>36,665</u>
	<u>189,514</u>	<u>189,514</u>
Equipment		
Fisheries	221,177	199,033
130 HP Honda - boat motor	11,660	11,660
Honda ATV	9,800	9,800
Telephone system	37,585	19,200
G.I.S. unit program - 00	23,365	23,365
G.P.S. unit - 98	8,397	8,397
Computer - 97, 98, 00, 02	92,930	71,573
Other equipment	<u>85,906</u>	<u>70,615</u>
	<u>490,820</u>	<u>413,643</u>
	<u>\$ 1,290,495</u>	<u>1,213,318</u>

**WET'SUWET'EN TREATY OFFICE SOCIETY**  
**Notes to Financial Statements**  
**For the Year Ended March 31, 2003**

4. Statement of Changes in Financial Position

A statement of changes in financial position has not been presented as it would not disclose any additional information.

5. Mortgage and Financing Loan

	<u>2003</u>	<u>2002</u>
Mortgage - Royal Bank of Canada, bearing interest at prime plus 2% (8.5%) with blended monthly payments of \$3,851, secured by property in Smithers.	\$ 177,500	212,275
Financing lease, Telecom Leasing Canada (TLC) Limited, with blended payments of \$346 maturing March 31, 2003.	-	4,152
GMAC - Chattel mortgage, bearing interest at 1%, with blended monthly payments of \$1,173, maturing in June 2003, secured by 2000 Chev 4X4	-	3,520
GMAC - Chattel mortgage, bearing interest at 2%, with blended monthly payments of \$848, maturing April 2003, secured by 2003 Chev 4X4	<u>848</u>	<u>11,025</u>
Long term debt, due within one year	<u>178,348</u> <u>37,448</u>	<u>230,972</u> <u>53,352</u>
Long term debt, to Exhibit 'A'	<u>\$ 140,900</u>	<u>177,620</u>

Minimum repayment of principle over the next five years are as follows:

2004	\$ 37,448
2005	38,814
2006	41,208
2007	43,749
2008	<u>17,129</u>
	<u>\$178,348</u>

6. Loan Payable

The Wet'suwet'en Treaty Office Society has signed promissory notes and First Nation Negotiation Support Agreements totalling \$8,183,049 as at March 31, 2003, (\$7,050,889 as at March 31, 2002), representing advances made by Indian and Northern Affairs Canada for negotiations. Repayment provisions for those loans are outlined in Section 13.0 and 14.0 of the First Nation Negotiation Support Agreement.

7. Correction of Prior Year Errors

The Society has over-stated the GST receivable by reporting 100% of the GST paid as receivables when for the majority of GST paid only 50% of the amount paid is refundable to the Society.

The impact of this adjustment is to decrease GST receivable at March 31, 2002 by \$42,846, this also result is a decrease in equity by the same amount. The equity decrease impacts the administration program (\$30,596) and the building program (\$12,250).